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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the application of
Shinya MATSUMOTO et al.

U.S. Serial No. 09/658,594

Group Art Unit: 2672

Filing Date: September 8, 2000

Examiner: Daniel J. Chung

Title METHOD OF AND APPARATUS FOR RENDERING AN IMAGE
(as amended) SIMULATING FLUID MOTION, WITH RECORDING MEDIUM AND
PROGRAM THEREFOR

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November 10, 2005.

By, 
Paul A. Guss

RESPONSE TO NON-FINAL OFFICE ACTION UNDER 37 CFR § 1.111

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the non-final Office Action dated August 10,
2005, the applicant respectfully requests reconsideration of the
outstanding rejections.

Amendments to the Claims appear on pages 2 through 10 of
this paper, with the applicant's REMARKS commencing on page 11.